UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MARYLAND UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MARYLAND UNITED STATES DISTRICT COURT

RIKER MCKENZIE-EL)	
6639 DOGWOOD RD)	Y
BALTIMORE, MD 21207)	Civil Action No. ELH 19 CV 1956
Plaintiff)	
VS)	
)	
)	
)	
INTERNAL REVENUE SERVICE, et al)	Jury Demand Endorsed Herein
1111 Constitution Avenue, N.W.)	·
Washington, D.C. 20224)	
3)	
David Kautter, in his official capacity as)	
Acting Commissioner of the INTERNAL)	
REVENUE SERVICE)	
1111 Constitution Avenue, N.W)	
Washington, DC 20224)	
)	
Ann Willis in her official capacity as)	
Operations Manager, ACS of the)	
INTERNAL REVENUE SERVICE)	
ACS Support STOP 5050)	
P.O. Box 219236)	•
Kansas City, MO 64121)	
• •)	
Christine L. Davis in her official capacity as)	
Operations Manager of the INTERNAL)	
REVENUE SERVICE)	
IRS Frivolous Return Program)	
Stop 4450)	
Ogden, UT 84201)	
)	
Serve: Michael J Desmond, in his official)	
and individual capacity as Chief Counsel)	
INTERNAL REVENUE SERVICE)	1
1111 Constitution Ave. NW)	:

Washington, DC 20224)
UNITED STATES OF AMERICA)
Serve: Matthew G. Whitaker)
)))
Acting Attorney General for the United)
States Department of Justice Rm. B-103)
950 Pennsylvania Ave NW)
Washington, DC 20530)
Serve: Jessie K Liu,)
United States Attorney for the District of))
Columbia. United States Attorney's Office)
ATTN: Civil Process Clerk)
555 4 th Street NW) \
Washington, DC 20530	ノ
washington, DC 20330)
PORTS AMERICA CHESAPEAKE, LLC	
Serve: David Burstein, in his official	í
capacity As Site Controller and Treasurer	Ś
of Ports America Chesapeake, LLC	Ś
2200 Broening Highway Ste 100	``
Baltimore, MD 21224)
Baldinore, MD 2122+	\ \
STEAMSHIP TRADE ASSN/)
INTERNATIONAL)
LONGSHOREMEN'S ASSN (STA))
Serve: Michael Angelos in his official)
capacity as Co-Administrator of the Board)
of Trustees for Employee Members)
Steamship Trade Assn/International)
Longshoremen's Assn (STA)	Ś
Holabird Business Park)
6610 Tributary Street	Ś
Baltimore, MD 21224-6414	() () ()
) }
Defendants,)

Complaint for Declaratory Judgment, Injunctive Relief and Compensatory, Statutory and Punitive Damages

For his Complaint against Defendants, Internal Revenue Service (hereinafter "IRS"),
David Kautter (hereinafter "Kautter"), Ann Willis (hereinafter "Willis"), Christine L Davis
(hereinafter "Davis"), Michael J Desmond (hereinafter "Desmond") and Unknown Named
Employees of the IRS (collectively, the IRS Employees")(collectively the "IRS Defendants"),
UNITED STATES OF AMERICA (hereinafter "USA"), Matthew G. Whitaker (hereinafter
"Whitaker") and Jessie K. Liu (hereinafter "Liu"), Ports America Chesapeake LLC (hereinafter
"PACLLC), David Burstein (hereinafter "Burstein"), (collectively "PACLLC Defendants"),
Steamship Trade Assn/International Longshoremen's Assn (hereinafter "STA"), and Michael
Angelos (hereinafter "Angelos"), (collectively "STA Defendants"). Plaintiff Riker McKenzie-El
(hereinafter "Plaintiff") alleges as follows:

THE PARTIES

- Plaintiff domiciles in the County of Baltimore, City of Baltimore, and State of Maryland.
 The State of Maryland is located in the United States.
- 2. IRS is a private "debt collector" agency as defined by the Federal Fair Debt Collection

 Practices Act. 15. U.S.C §§ 1692 through 1692 (o), licensed to do business in the State of

 Maryland. IRS is headquartered in Washington, D.C.
- 3. US Government is a proper defendant pursuant to 5 U.S.C. § 702, 28 U.S.C. § 1346(e) and 26 U.S.C. §§ 7428, 7431(a).
- 4. David Kautter is the Acting Commissioner is the Acting Commissioner of the IRS. As the Commissioner, Kautter is responsible for managing, supervising, and directing the activities and executing and implementing the laws and policies of the IRS. Commissioner Kautter is sued in his official capacity only.

- 5. Mr. Desmond is the Chief Counsel for the IRS, appointed to that position by the U.S. President. At times relevant to this Complaint, Mr. Desmond was responsible for interpreting, administering and enforcing the IRS laws, representing the IRS litigation, and providing all other legal support needed. He and the IRS Employees subject to his supervision and control were directly involved in the actions and activities described in this Complaint. Mr. Desmond is sued in his official capacity and pursuant to Fed.R.Civ.P. 4(i)(3), in his capacity for acts and omissions occurring in connection with duties performed on behalf of the U.S. Government.
- 6. Ms. Ann Willis is the Operations Manager of ACS of the IRS.
- 7. Ms. Christine Davis is the Operations Manager of the IRS.
- 8. Unknown Named Employees of the IRS are current and/or former directors, agents, officers, and employees of the IRS who developed, implemented, applied and approved or oversaw the unconstitutional IRS identification, review and processing criteria and policies described herein. Each Unknown Named Defendant is sued in his or her official and individual capacity and/or pursuant to Fed.R.Civ.P 4(i)(3), in his or her individual capacity for acts and omissions occurring in connection with duties performed on behalf of the U.S. Government. The identity of all individuals named defendants liable to Plaintiff cannot be completely and accurately ascertained at this time but will be more fully known after the completion of discovery.
- 9. Mr. Burstein is the Site Controller and Treasurer for PACLLC who, under the color of law, assisted the IRS Defendants, with the illegal seizure of Plaintiff's property. He is sued in his official capacity and pursuant to Fed.R.Civ.P. 4(i)(3) and in his individual

- capacity for acts and omissions occurring in connection with duties performed on behalf of the U.S. Government.
- 10. Mr. Angelos is the Co-Administrator and Secretary of STA who, under the color of law, assisted the IRS Defendants, with the illegal seizure of Plaintiff's property. He is sued in his official capacity and pursuant to Fed.R.Civ.P 4(i)(3) and in his official capacity for acts and omissions occurring in connection with duties performed on behalf of the U.S. Government.

INTRODUCTION

- 11. This action arises out of Defendants wrongful acts and omissions concerning the IRS's agents and employees, failure to disclose records, pursuant to following sections of Title 5 of the U.S.C, and Title 15 of the U.S.C.
- 12. The IRS employees systematically targeted the Plaintiff with illegal collection practices.

 As a result, Plaintiff was deliberately subjected to numerous, unnecessary, burdensome and unlawful wage garnishments. The effect if not the intent of this wrongful conducts was to infringe the Fourth Amendment right of freedom from illegal search and seizure and the Fifth and Fourteenth Amendment right to due process of law as a safeguard from arbitrary denial of life, liberty property by the government outside of the sanction of law
- 13. Under the IRS Defendants' unlawful scheme, Plaintiff was forced to repeatedly furnish documentation, materials and information requesting validation of the claim and the complete assessment of the records of Plaintiff currently held by IRS Defendants'. The IRS ignored all of the documentation, materials and information sent by Plaintiff and repeatedly illegally seized the property of Plaintiff. Rather than use the documentation, materials and information, the IRS Defendants' repeatedly refused to provide any

- information validating their claims and evidencing the assessments supposedly done on Plaintiff.
- 14. By creating, developing, implementing and applying this unlawful scheme, the IRS

 Defendants acted in violation of their oaths and duties to uphold the Constitution of the

 United States and the laws of the United States. Instead, the IRS Defendants exceeded

 their authority under federal law to recognize the FOIA request for records and the debt

 validation letters sent to them by Plaintiff prior to the illegal seizure of Plaintiff's

 property. Plaintiff has been irreparably harmed and his wages and earnings have been

 repeatedly withheld as a result of the IRS Defendants actions.
- 15. Plaintiff has taken, in a timely manner, all reasonable administrative steps to resolve the matter.
- 16. The IRS Defendants has failed to produce any evidence to validate their claims of an assessment of Plaintiff's alleged account and money being owed to the United States Department of Treasury.
- 17. Due to the unwarranted and unlawful delay in responding to the validation requests and FOIA requests to resolve the matter, Plaintiff's salary and benefits were illegally withheld money, with the assistance of Mr. Burstein and Mr. Angelos, and sent the IRS Defendants.
- 18. It has been more than 5 years since the Plaintiff has tried to receive information to resolve this matter, thereby confirming the Plaintiff has exhausted all administrative remedies as required under 26 U.S.C. § 7428(b)(2).
- 19. Accordingly, Plaintiff seeks the following relief against the IRS Defendants and the United States Department of Treasury:

- a. Against the IRS and Commissioner Kautter, a declaratory judgment and injunctive relief pursuant to 28 U.S.C. §§ 2201 and 2202 to prevent further infringement of Plaintiff's rights to due process of law and illegal search and seizure.
- b. Against Defendant IRS Employees in their individual capacities, pursuant to
 Bixen v. Six Unknown Named Agents of the Federal Bureau of Narcotics, 403
 U.S. 388(1971), actual and punitive damages resulting from Defendant IRS
 Employees' violation of Plaintiffs Fifth and Fourteenth Amendment right to due
 process of law and Fourth Amendment right against illegal search and seizure.
- c. Against each of the IRS Defendants, in their official capacities, declaratory and injunctive relief from violations of the Administrative Procedure Act, 5 U.S.C. § 706.
- d. Against Burstein in his official and individual capacity, pursuant to *Bixen v. Six Unknown Named Agents of the Federal Bureau of Narcotics, 403 U.S. 388(1971)*,

 action and punitive damages resulting from Burstein's violation of Plaintiff's

 Fifth and Fourteenth Amendment right to due process of law and Fourth

 Amendment right against illegal search and seizure. Burstein illegally took

 \$95,729.00 from Plaintiff and sent it to the IRS Defendants without a valid court order.
- e. Against Angelos in his official and individual capacity, pursuant to *Bixen v. Six Unknown Named Agents of the Federal Bureau of Narcotics, 403 U.S. 388(1971)*,

 action and punitive damages resulting from Angelos's violation of Plaintiff's Fifth

 and Fourteenth Amendment right to due process of law and Fourth Amendment

right against illegal search and seizure. Angelos illegally took \$45,968.65 from Plaintiff and sent it to the IRS Defendant without a valid court order.

JURISDICTION AND VENUE

- 20. The Court has subject matter jurisdiction pursuant to 26 U.S.C. § 7431(a), 28 U.S.C. § 1331, (federal question) and 28 U.S.C. § 2201 (Declaratory Judgment Act) and 5 U.S.C. § 702 (Administrative Procedure Act).
- 21. This Court also has subject matter jurisdiction under 28 U.S.C. § 1346(e) because this action is brought pursuant to 26 U.S.C. § 7431.
- 22. Venue is proper in this judicial district under 28 U.S.C. §§ 1391 (b) and 1391 (c) because (1) the defendant is subject to personal jurisdiction in this judicial court and thus qualifies as a resident under 28 U.S.C. § 1391 (c); and (2) all or a substantial part of the events or omissions giving rise to the claims asserted herein occurred in this judicial district.

BACKGROUND AND FACTUAL ALLEGATIONS

- 23. Plaintiff reinstates allegations in paragraph 1 through 22 as if fully rewritten herein.
- 24. Plaintiff paid off a default judgment granted to the U.S. Department of Justice (DOJ) on October 20, 2014 in the amount of \$102,923.78.
- 25. IRS claims it assessed interest, in the amount of \$94,007.00 on a debt owed to the DOJ on October 20, 2014.
- 26. At the time of the alleged assessment the balance owed on the default judgment was \$0.00.
- 27. Plaintiff has sent numerous correspondences, via certified mail and FedEx, to the IRS in an attempt to retrieve evidence of its right to assess interest on the alleged debt on behalf of the DOJ.

- 28. The IRS has refused to provide the documentation requested but has maintained its stance on the interest being owed to the DOJ.
- 29. The DOJ has confirmed via written correspondence that it does not have any records of the alleged assessment and the IRS is the holder of the records.
- 30. The U.S. Department of Treasury (DOT) has confirmed via written correspondence that it does not have any records of the alleged claim and the IRS is the holder of the records.
- 31. IRS needs to provide evidence to support who the debt is being collected for and where the funds are being posted.
- 32. IRS Defendants continued to send fraudulent information to PACLLC and STA to garnish the wages, salary and benefits of Plaintiff and has been doing so since 1999.
- 33. It has now been more than three years since the DOJ default judgment has been paid and full. Yet the IRS Defendants continue to harass, threaten and violate the rights of the Plaintiff without just cause. Plaintiff has essentially been denied, albeit without legal reason, the benefit of normal and customary appeals processes which the Plaintiff is entitled.
- 34. Because of Plaintiff's requests for proof of the alleged claim, the IRS Defendants systematically targeted Plaintiff. The effect if not the intent of this wrongful conduct was to infringe on the Fourth and Fifth Amendment rights of Plaintiff.
- 35. Under the IRS Defendants unlawful scheme, Plaintiff was repeatedly forced to endure embarrassing and unlawful garnishments. The IRS Defendants sent several correspondences to Plaintiff's place of employment that eventually caused Plaintiff to resign.

COUNT I

Violation of the Fair Debt Collection Practices Act: Failure to provide proof of claim.

- 36. Plaintiff asserts and incorporates by reference paragraphs 1-35.
- 37. Plaintiff has made several attempts to work directly with the IRS and the Department of Treasury to resolve the alleged claim.
- 38. IRS has failed to provide any evidence to validate neither the alleged claim nor the executed assessment of the interest in accordance with IRS Code Section 6213(b) and has thus violated 15 U.S.C. 1692(g) § 809.
- 39. Plaintiff has exhausted all applicable administrative remedies.
- 40. Plaintiff is entitled to injunctive relief with respect to the garnishing of wages and earnings.

COUNT II

Violation of the Freedom of Information Act: Unlawful Withholding of Agency Records

- 41. Plaintiff asserts and incorporates by reference paragraphs 1-40.
- 42. IRS Defendants have failed to provide the necessary information regarding the alleged claim and has failed to release all pertinent information regarding the claim.
- 43. The U.S. Department of Justice has no record of the alleged claim.
- 44. The U.S. Department of Treasury has no record of the alleged claim
- 45. IRS Defendants are alleging the debt is owed on behalf of the U.S. Department of Treasury.

- 46. Plaintiff has requested, several times, information regarding the "original creditor" the IRS is supposedly collecting the debt for.
- 47. Plaintiff is entitled to injunctive relief with respect to any reasonable agency steps necessary to secure the release and disclosure of the information requested.

COUNT III

Violation of 18 U.S.C. § 242 Deprivation of rights under the color of law

- 48. Plaintiff asserts and incorporates by reference paragraphs 1-47.
- 49. IRS has unjustly had the wages and earnings of Plaintiff garnished for an assessment it has failed to provide any evidence.
- 50. Plaintiff has been erroneously deprived of life, liberty and the pursuit of happiness, due to the unjustified actions of the IRS.
- 51. IRS has administered the estate of Plaintiff without evidence of its right to do so and without providing the appropriate documentation to substantiate its claim.
- 52. Burstein, Angelos and IRS Defendants conspired to deprive Plaintiff of his rights, under the color of law.
- 53. Plaintiff has exhausted all applicable administrative remedies.

COUNT IV

Violation of the Fourth Amendment of the United States Constitution Declaratory and Injunctive Relief.

- 54. Plaintiff asserts and incorporates by reference paragraphs 1-53.
- 55. The Fourth Amendment to the United States Constitution protects Plaintiff from illegal search and seizure.

- 56. The IRS Defendants, Burstein and Angelos targeting scheme, under which Plaintiff was deliberately subjected to unlawful seizure of Plaintiff's personal property which infringes upon the freedom from illegal search and seizure and rights of Plaintiff, in violation of the Fourth Amendment.
- 57. The conduct of IRS Defendants, Burstein and Angelos has had a chilling effect on the willingness and ability for Plaintiff to pay bills and live unmolested. Plaintiff was forced to find other financial support and filed Bankruptcy, because of the illegal seizure of his property.
- 58. The deliberate delay of IRS Defendants evidence to support its claim for more than three years, amounts to a functional denial of privacy, without Plaintiff having the benefit of his due process rights and an appeal of an actual denial.
- 59. The existence and application of the IRS Defendants, Burstein and Angelos targeting scheme constitutes blatant viewpoint discrimination in violation of the Fourth Amendment.
- 60. Plaintiff has no adequate remedy at law for IRS Defendants, Burstein's and Angelos's violations of Plaintiff's constitutional rights.
- 61. This Court is empowered to grant declaratory and injunctive relief pursuant to 28 U.S.C. §§ 2201 and 2202.

COUNT V

Violation of the Fifth and Fourteenth Amendments of the United States Constitution

Declaratory and Injunctive Relief.

62. Plaintiff asserts and incorporates by reference paragraphs 1-61.

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- 63. The Fifth and Fourteenth Amendments to the United States Constitution guarantees Plaintiff's right to due process of law.
- 64. In *Bivens v. Six Unknown Named Agents of the Federal Bureau of Narcotics*, 403 U.S. 388 (1971), the Supreme Court recognized a civil action for money damages against federal officials for constitutional violations while acting under the color of federal authority.
- 65. IRS Defendants, Burstein and Angelos, while acting under the color of federal authority, violated Plaintiff's constitutional rights to due process of law. They did so by creating, developing, implementing and applying the IRS Defendant target scheme to Plaintiff and by failing to prevent such development, implementation, application by others under their direct supervision and control despite knowledge of unconstitutional conduct.
- 66. IRS Defendants, Burstein and Angelos knew, or reasonably should have known, that their actions and omissions would violate Plaintiff's constitutional rights.
- 67. Congress has not provided any alternative, existing process, or remedy for protecting the constitutionally recognized interests violated by the IRS Defendants, Burstein and Angelos. This Court may, therefore, recognize a remedy for damages under *Bivens v. Six Unknown Named Agents of the Federal Bureau of Narcotics*, 403 U.S. 388 (1971).

COUNT VI

Violation of 26 U.S.C. § 6103

- 68. Plaintiff asserts and incorporates by reference paragraphs 1-67.
- 69. Title 26, U.S.C. § 6103 provides that tax "returns and return information shall be confidential" and prohibits disclosure and inspection by United States Employees except as provided for by this provision.

- 70. Title 26, U.S.C. § 7431 provides a cause of action for damages against the U.S.

 Government for knowing or negligent unauthorized inspection of tax return information in violation of 26 U.S.C. § 6103.
- 71. Because the IRS Defendants have not issued any evidence to support the assessment of interest, no information furnished by Plaintiff to the IRS Defendants is open to public inspection under 26 U.S.C. §§ 6104 and 6110.
- 72. Each inspection therefore violates 26 U.S.C. § 6103.

COUNT VII

Violation of the Administrative Procedure Act

- 73. Plaintiff asserts and incorporates by reference paragraphs 1-72.
- 74. The Administrative Procedures Act ("APA") provides a cause of action for any person suffering legal wrong because of agency action or adversely affected or aggrieved by agency action against the United States, a United States agency or an officer thereof.

 U.S.C. § 702.
- 75. Pursuant to 5 U.S.C. § 702, the U.S. Government has waived its sovereign immunity in actions seeking relief other than money damages and stating a claim that an agency or an officer or employee thereof acted or failed to act in an official capacity or under color of legal authority.
- 76. Pursuant to 5 U.S.C. § 706, this Court shall hold unlawful and set aside agency action, findings, and conclusions found to be
 - (A) arbitrary, capricious, an abuse of discretion, or otherwise not in accordance with law;
 - (B) contrary to constitutional right, power, privilege, or immunity;
 - (C) in excess of statutory jurisdiction, authority, or limitations, or short of statutory right;

- (D)without observance of procedure required by law;
- 77. Defendant the IRS is an agency of the U.S. Government for purposes of the APA.
- 78. IRS Defendants, at times relevant to this Complaint, were officers of an agency of the U.S. Government for purposes of the APA.
- 79. Pursuant to 26 U.S.C. § 7803(2), the IRS Commissioner is empowered to administer, manage, conduct, direct, and supervise the execution and application of the internal revenue laws.
- 80. The deliberate delay to provide proof of claim nearly five years amounts to a functional denial of Plaintiff's rights, while depriving Plaintiff of the due process right to appeal an adverse decision.
- 81. The denial of Plaintiff right to inspect all documentation regarding the claim was arbitrary and capricious and contrary to the law.
- 82. Plaintiff has no other adequate remedy at law for the IRS Defendants, Burstein's and Angelos's violations of Plaintiff's constitutional and statutory rights.

COUNT VIII

Refund Of Garnished Wages and Benefits

- 83. Plaintiff asserts and incorporates by reference paragraphs 1-82.
- 84. Because Plaintiff was not given the option of paying nothing to the IRS Defendants, he could not have provided affirmative consent. Any consent that Plaintiff may have given, was not "freely given" because it was given based on an unconstitutional choice.

- 85. If Plaintiff's choice had been between paying the alleged claim or paying nothing, he would have chosen to pay nothing. Therefore, Plaintiff's alleged consent, compelled by the false information and false given to them, was not freely given.
- 86. Plaintiff is entitled, under 42 U.S.C § 1983 to monetary damages from the IRS Defendants, STA Defendants and PACLLC Defendants in the amount of all monies illegally taken and fair share fees deducted and remitted to the IRS Defendants since 2014.
- 87. Under the color of law, STA Defendants and PACLLC Defendants have acted as Plaintiff's exclusive representative in negotiating the terms and conditions of debts allegedly owed to the IRS Defendants.

COUNT IX

Declaration Against Exclusive Representation

- 88. Plaintiff asserts and incorporates by reference paragraphs 1-87.
- 89. Plaintiff is entitled to a declaration from this Court that recognizing the STA Defendants and PACLLC Defendants as the exclusive representatives of Plaintiff for collective bargaining purposes is a violation of the First Amendment.

COUNT X

Violation of Title 18 § 241 Conspiracy Against Rights

- 90. Plaintiff asserts and incorporates by reference paragraphs 1-89.
- 91. IRS Defendants worked collectively with STA Defendants and PACLLC Defendants to deprive Plaintiff of his right to be let alone and his right of due process.

- 92. IRS Defendants did knowingly send illegal and fraudulent information to STA Defendants and PACLLC Defendants to deprive Plaintiff of his property.
- 93. Plaintiff has suffered and continues to suffer irreparable harm due to the Collective Defendants conspiracy against Plaintiff's rights.

DAMAGES

Title 26, U.S.C. § 7431 authorizes damages "in an amount equal to the sum of—

(1) the greater of—

- (A) \$ 1,000 for each act of unauthorized inspection or disclosure of a return or return information with respect to which such defendant is found liable, or
- (B) the sum of--
- (i) the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure, plus
- (ii) in the case of a willful inspection or disclosure or an inspection or disclosure which is the result of gross negligence, punitive damages, plus
- (2) the costs of the action, plus
- (3) in the case of a plaintiff which is described in section 7430(c)(4)(A)(ii), reasonable attorney's fees, except that if the defendant is the United States, reasonable attorney's fees may be awarded only if the plaintiff is the prevailing party (as determined under section 7430(c)(4)).
 - 94. IRS Defendants, Burstein's and Angelos's conduct has caused Plaintiff to incur substantial costs preparing responses to the IRS Defendants, Burstein and Angelos, unnecessary, burdensome, and unconstitutional seizure of Plaintiff's property.
 - 95. Because the IRS Defendants refused to provide evidence of the claim, Plaintiff was forced to file for Bankruptcy and to struggle to provide for his family.

96. Wherefore, Plaintiff Riker McKenzie-El prays for the relief set forth below.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff respectfully requests the following relief:

- A. Hold unlawful and set aside any orders granting the IRS the right to administer/garnish the estate of Plaintiff.
- B. Order IRS to immediately provide the requested information regarding the validation of its claim under the Freedom of Information Act.
- C. Order IRS to disclose who the alleged debt is being collected for.
- D. Order the IRS to provide the assignment between the IRS and the "original creditor" since it is not collecting on behalf of the U.S. Department of Treasury or the U.S. Department of Justice.
- E. Order the IRS to provide a complete accounting of the debt which details how the payments are being applied to the alleged debt.
- 97. An award to Plaintiff punitive damages pursuant to 26 U.S.C. § 7431 and *Bivens v. Six Unknown Named Agents of the Federal Bureau of Narcotics*, 403 U.S. 388 (1971).
- F. Costs and reasonable attorney's fees
- G. Award Plaintiff the return of all monies stolen by the Burstein and Angelos, and given to IRS Defendants, under the color of law.
- H. An Award to Plaintiff for actual damages incurred as a result of the unauthorized seizure of Plaintiff's property.
- I. Award Plaintiff costs and reasonable fees incurred in this action
- J. Grant other such relief as the Court may deem proper and just.

Respectfully Submitted,

Riker McKenzie-El, Pro Se Plaintiff

6639 DOGWOOD RD BALTIMORE, MD 21207

443-474-3432

DEMAND FOR JURY TRIAL

Plaintiff hereby demands a jury trial of all issues in the above-captioned action that are triable to a jury.

AUN 2_, 20/9

Riker McKenzie-El Jr

Plaintiff

VERIFICATION OF COMPLAINT

PURSUANT TO 28 U.S.C. § 1746

I Affirm under the penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed on the 2 day of July , 20/9.

Plaintiff